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TABLE VIII.—*Estimated cost of producing field beans, Genesee Co., N. Y.*  
—1920.

Items.	Percent of 1917 Oper- ating Expense.	Amount.	Esti- mated Rate.	Cost per Acre.
Man hours.....	26	41.9	\$ .35	\$14.66
Horse hours.....	27	61.5	.24	14.76
Manure—tons.....	13	3.57	2.00	7.14
Fertilizer—pounds.....	2	95	30	1.42
Seed—pounds.....	8	50	.085	4.25
Threshing fuel—pounds.....	1	62	12.00	.37
Total labor and material expense....	77			\$42.60
Total operating expense.....	100 <sup>†</sup>			55.32
Use of land.....		\$110	6%	6.60
Total cost.....				\$61.92
Credit bean straw.....		.42 T	\$10	4.20
Total net cost per acre.....				\$57.72
Total net cost per bushel, 16.5 bus. yield.....				\$ 3.50

<sup>†</sup> \$42.60 ÷ 77 × 100 = \$55.32 or total operating expense.

### REVIEW OF FARMERS' BULLETIN NO. 1093 "INFLUENCE OF THE TRACTOR ON USE OF HORSES."

Farmers' Bulletin 1093 by L. A. Reynoldson, is a study of the influence of the tractor on the use of horses on 191 Corn Belt farms. The results of the study show that the tractors displaced an average of  $2\frac{1}{2}$  horses per farm and increased the number of crop acres per per horse from  $26\frac{1}{2}$  to  $38\frac{1}{2}$ . The tractor accomplished approximately 25 percent of the tractive work. But 16 operators of the 191 allowed the horses to stand idle when the tractor was in use. The minimum number of horses necessary was governed by the cultivations of the corn crop. The average number of days the tractor was used was 29 ten-hour days. The purchase of the tractor also had a slight effect on the size of the farm which was increased by 22 acres. The main advantage of the tractors is their ability to do heavy work in a shorter time than is possible with horses.

The publication does not include the effect of the tractor on the horses themselves, whether the quality was lowered, or whether it cost as much to keep horses when a tractor was maintained for the heavier labor. The study was well presented.

FRANK APP.